

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA	:	Civ. No. 4:12-CV-00347
	:	
Plaintiff,	:	(Judge Brann)
v.	:	
	:	(Chief Magistrate Judge Carlson)
DUSTIN B. BOGART,	:	
MARCY A. BOGART,	:	
SOUTHERN COUNTRY RANCH,	:	
	:	
Defendants.	:	

ORDER

January 8, 2015

BACKGROUND:

The undersigned has given full and independent consideration to the December 8, 2014 report and recommendation of Chief Magistrate Judge Martin C. Carlson (ECF No. 104). The Defendants filed an Objection (ECF Nos. 105), and the Plaintiff filed a Response (ECF No. 106). The Court reviewed the Defendant's objections under the applicable *de novo* standard.

Because this Court agrees with Chief Magistrate Judge Carlson's analysis and is unpersuaded by the Defendant's objections, the Court will not rehash the sound reasoning of the magistrate judge and will adopt the report and recommendation in its entirety.

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

1. Chief United States Magistrate Judge Martin C. Carlson' s Report and Recommendation is ADOPTED in full (ECF No. 104)
2. Defendants motions to dismiss are DENIED (ECF Nos. 77, 95).
3. The case is remanded to Chief Magistrate Judge Carlson for further proceedings.

BY THE COURT:

s/Matthew W. Brann
Matthew W. Brann
United States District Judge